

First Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 23-0486.02 Pierce Lively x2059

**HOUSE BILL 23-1008**

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**HOUSE SPONSORSHIP**

**Weissman,**

**SENATE SPONSORSHIP**

**Fields and Hinrichsen,**

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**House Committees**

Finance  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING TAX POLICIES RELATED TO THE ACCESSIBILITY OF FOOD,**  
102         **AND, IN CONNECTION THEREWITH, REQUIRING ADDITIONS TO**  
103         **COLORADO TAXABLE INCOME IN AMOUNTS EQUAL TO THE**  
104         **BUSINESS MEALS FEDERAL ITEMIZED DEDUCTION, CREATING A**  
105         **TAX CREDIT TO SUPPORT THE SMALL BUSINESS RECOVERY AND**  
106         **RESILIENCE GRANT PROGRAM, AND MAKING AN APPROPRIATION.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

**Section 2** of the bill requires the general assembly, for fiscal year

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.

HOUSE  
Amended 2nd Reading  
March 17, 2023

2023-24 through fiscal year 2030-31, to annually transfer \$1 million to the prevention services division (division) within the department of public health and environment. The bill requires the division to use this money to partner with a statewide nonprofit organization to provide healthy eating program incentives among Colorado's low-income populations.

**Section 3** requires individual taxpayers to add an amount of federal taxable income equal to their federal deduction for business meals to their state income tax liability for the 2024 through 2030 income tax years. **Section 4** requires the same of corporate taxpayers. **Section 6** requires the general assembly to transfer the following amounts from the general fund to the department of agriculture to implement the small business recovery and resilience grant program (grant program):

- For fiscal years 2023-24 and 2030-31, \$2.5 million; and
- For fiscal years 2024-25 through 2029-30, \$5 million.

Section 6 also extends the repeal date of the grant program from September 1, 2027 to September 1, 2031.

**Section 5** creates a tax credit for small food retailers and small family farms that purchase certain systems or equipment. The tax credit is equal to 75% of the cost of those systems or equipment. Purchasers may assign the tax credit to the seller who sells them the qualifying systems or equipment. The tax credit is available for the 2024 through 2030 tax years.

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1     *Be it enacted by the General Assembly of the State of Colorado:*

2                   **SECTION 1. Legislative declaration.** (1) The general assembly  
3     finds and declares that:

4                   (a) A recent survey found that one in three Coloradans are "food  
5     insecure", that is, lacking reliable access to nutritious food;

6                   (b) In addition, more than one in three adults living with children  
7     have reported regularly cutting back or skipping meals to allow their  
8     children to have enough to eat;

9                   (c) Childhood hunger can have lifetime impacts, such as  
10    interfering with developmental and educational progress;

11                  (d) Certain communities, including communities of color, seniors,  
12    and lower-income Coloradans, are prone to higher-than-average rates of  
13    food insecurity;

6 (f) Improving the capacity of existing small, local retailers to store  
7 and sell nutritious food can improve access, lower prices, and reduce food  
8 insecurity, particularly for Colorado families most at risk of it, while  
9 keeping more of the proceeds of economic activity in the local  
10 community;

11 (g) Expanding the number of retailers selling fresh produce may  
12 also create new market opportunities for Colorado agricultural producers;

13 (h) Therefore, the general assembly determines that enacting this  
14 legislation to further support existing nutrition access efforts will improve  
15 access to nutritious food for Coloradans, assist small businesses, and  
16 foster Colorado's agricultural industry.

17

18                   **SECTION 2.** In Colorado Revised Statutes, 39-22-104, **add (3)(s)**  
19                   as follows:

20                   **39-22-104. Income tax imposed on individuals, estates, and**  
21                   **trusts - single rate - report - legislative declaration - definitions -**  
22                   **repeal.** (3) There shall be added to the federal taxable income:

23 (s) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
24 JANUARY 1, 2024, BUT BEFORE JANUARY 1, 2031, AN AMOUNT EQUAL TO  
25 A FEDERAL DEDUCTION CLAIMED FOR A BUSINESS MEAL PURSUANT TO  
26 SECTION 274 (k) OF THE INTERNAL REVENUE CODE.

27 (II) THIS SUBSECTION (3)(s) IS REPEALED, EFFECTIVE DECEMBER

1 31, 2035.

2 **SECTION 3.** In Colorado Revised Statutes, 39-22-304, **add**  
3 (2)(k) as follows:

4 **39-22-304. Net income of corporation - legislative declaration**  
5 **- definitions - repeal.** (2) There shall be added to federal taxable income:

6 (k) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER  
7 JANUARY 1, 2024, BUT BEFORE JANUARY 1, 2031, AN AMOUNT EQUAL TO  
8 A FEDERAL DEDUCTION CLAIMED FOR A BUSINESS MEAL PURSUANT TO  
9 SECTION 274 (k) OF THE INTERNAL REVENUE CODE.

10 (II) THIS SUBSECTION (2)(k) IS REPEALED, EFFECTIVE DECEMBER  
11 31, 2035.

12 **SECTION 4.** In Colorado Revised Statutes, **add** 39-22-549 as  
13 follows:

14 **39-22-549. Credit against tax - small food business recovery**  
15 **and resilience grant program equipment - community food**  
16 **consortium duties and responsibilities - tax preference performance**  
17 **statement - legislative declaration - definitions - repeal.** (1) (a) THE  
18 GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT, IN ACCORDANCE  
19 WITH SECTION 39-21-304 (1), WHICH REQUIRES EACH BILL THAT CREATES  
20 A NEW TAX EXPENDITURE TO INCLUDE A TAX PREFERENCE PERFORMANCE  
21 STATEMENT AS PART OF A STATUTORY LEGISLATIVE DECLARATION, THE  
22 GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT THE PURPOSES  
23 OF THE TAX EXPENDITURE CREATED IN SUBSECTION (3) OF THIS SECTION  
24 ARE TO:

25 (I) INDUCE CERTAIN DESIGNATED BEHAVIOR BY TAXPAYERS,  
26 SPECIFICALLY THE PURCHASE AND USE OF SMALL FOOD BUSINESS  
27 RECOVERY AND RESILIENCE GRANT PROGRAM EQUIPMENT AND THE

1 INCREASE OF ACTIVITIES OF THE COMMUNITY FOOD CONSORTIUM FOR  
2 SMALL FOOD RETAILERS AND COLORADO-OWNED AND  
3 COLORADO-OPERATED FARMS; AND

4 (II) CONTRIBUTE TO THE STATE'S EFFORT TO IMPROVE ACCESS TO  
5 AND LOWER PRICES FOR HEALTHY FOODS IN LOW-INCOME AND  
6 UNDERSERVED AREAS OF THE STATE BY SUPPORTING SMALL FOOD  
7 RETAILERS AND SMALL FAMILY FARMS.

8 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL  
9 MEASURE THE EFFECTIVENESS OF THE TAX CREDITS IN ACHIEVING THE  
10 PURPOSES SPECIFIED IN SUBSECTION (1)(a)(I) OF THIS SECTION BASED ON  
11 THE NUMBER OF THE TAX CREDITS CREATED IN THIS SECTION THAT  
12 TAXPAYERS CLAIM. THE DEPARTMENT OF AGRICULTURE AND THE  
13 DEPARTMENT OF REVENUE SHALL PROVIDE THE STATE AUDITOR WITH ANY  
14 AVAILABLE INFORMATION THAT WOULD ASSIST THE STATE AUDITOR IN  
15 THIS MEASUREMENT.

16 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
17 REQUIRES:

18 (a) "AMOUNT CERTAIN SPENT BY THE MEMBER OF THE  
19 CONSORTIUM ON COMPLETING ITS DUTIES AND RESPONSIBILITIES" MEANS  
20 THE AMOUNT SPENT ON PALLET, PALLET BREAK, DISTRIBUTION, AND  
21 DELIVERY FEES THAT IS ELIGIBLE FOR A SUBSIDY FROM THE CONSORTIUM  
22 BUT IS NOT OTHERWISE COVERED BY THE CONSORTIUM.

23 (b) "DUTIES AND RESPONSIBILITIES" MEANS THE DUTIES AND  
24 RESPONSIBILITIES OF THE MEMBERS OF CONSORTIUM PURSUANT TO  
25 SECTION 35-1-117 (2)(a).

26 (c) "MEMBER OF THE CONSORTIUM" MEANS ANY MEMBER OF THE  
27 COMMUNITY FOOD CONSORTIUM FOR SMALL FOOD RETAILERS AND

1 COLORADO-OWNED AND COLORADO-OPERATED FARMS CREATED IN  
2 SECTION 35-1-117 (2)(a).

3 (d) "PURCHASE PRICE" MEANS THE AMOUNT ACTUALLY PAID BY  
4 THE PURCHASER FOR THE SMALL FOOD BUSINESS RECOVERY AND  
5 RESILIENCE GRANT PROGRAM EQUIPMENT, INCLUDING CHARGES FOR SALES  
6 TAX AND FREIGHT, BUT NOT INCLUDING ANY CHARGES FOR ASSEMBLY,  
7 INSTALLATION, OTHER CONSTRUCTION SERVICES, OR PERMIT FEES.

8 (e) "PURCHASER" MEANS A SMALL FOOD RETAILER OR SMALL  
9 FAMILY FARM THAT PURCHASES SMALL FOOD BUSINESS RECOVERY AND  
10 RESILIENCE GRANT PROGRAM EQUIPMENT.

11 [REDACTED]

12 (f) "SMALL FAMILY FARM" HAS THE SAME MEANING AS SET FORTH  
13 IN SECTION 35-1-117 (8)(d).

14 (g) "SMALL FOOD BUSINESS RECOVERY AND RESILIENCE GRANT  
15 PROGRAM EQUIPMENT" MEANS THE ITEMS LISTED IN SECTION 35-1-117  
16 (3)(a)(II) AND (3)(a)(IV).

17 (h) "SMALL FOOD RETAILER" HAS THE SAME MEANING AS SET  
18 FORTH IN SECTION 35-1-117 (8)(e).

19 (3)(a) [REDACTED] SUBJECT TO THE PROVISIONS OF SUBSECTION (4) OF THIS  
20 SECTION, FOR INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY  
21 1, 2024, BUT BEFORE JANUARY 1, 2031:

22 (I) ANY MEMBER OF THE FOOD CONSORTIUM IS ALLOWED A CREDIT  
23 AGAINST THE TAX IMPOSED BY THIS ARTICLE 22 IN AN AMOUNT EQUAL TO  
24 SEVENTY-FIVE PERCENT OF THE AMOUNT CERTAIN SPENT BY THE MEMBER  
25 OF THE CONSORTIUM ON COMPLETING ITS DUTIES AND RESPONSIBILITIES  
26 MINUS ANY AMOUNT AWARDED TO THE MEMBER OF THE CONSORTIUM  
27 PURSUANT TO SECTION 35-1-117 (2) FOR THE COMPLETION OF ITS DUTIES

1 AND RESPONSIBILITIES; AND

2 (II) ANY PURCHASER OF SMALL FOOD BUSINESS RECOVERY AND  
3 RESILIENCE GRANT PROGRAM EQUIPMENT IS ALLOWED A CREDIT AGAINST  
4 THE TAX IMPOSED BY THIS ARTICLE 22 IN AN AMOUNT EQUAL TO  
5 SEVENTY-FIVE PERCENT OF THE PURCHASE PRICE OF THE RELEVANT SMALL  
6 FOOD BUSINESS RECOVERY AND RESILIENCE GRANT PROGRAM EQUIPMENT  
7 MINUS THE AMOUNT OF ANY GRANT AWARDED UNDER THE SMALL FOOD  
8 BUSINESS RECOVERY AND RESILIENCE GRANT PROGRAM FOR THE  
9 PURCHASE OF THE SAME SMALL FOOD BUSINESS RECOVERY AND  
10 RESILIENCE GRANT PROGRAM EQUIPMENT.

11 [REDACTED]

12 (b) THE CREDIT ALLOWED PURSUANT TO THIS SECTION IS FOR THE  
13 INCOME TAX YEAR IN WHICH A MEMBER OF THE CONSORTIUM SPENT AN  
14 AMOUNT CERTAIN ON COMPLETING ITS DUTIES AND RESPONSIBILITIES OR  
15 A PURCHASER PURCHASES THE RELEVANT SMALL FOOD BUSINESS  
16 RECOVERY AND RESILIENCE GRANT PROGRAM EQUIPMENT.

17 [REDACTED] [REDACTED]

18 (4) (a) A MEMBER OF THE CONSORTIUM OR A PURCHASER OF SMALL  
19 FOOD BUSINESS RECOVERY GRANT PROGRAM EQUIPMENT MAY SUBMIT AN  
20 APPLICATION TO THE DEPARTMENT OF AGRICULTURE FOR THE ISSUANCE OF  
21 A LETTER OF ELIGIBILITY FOR A TAX CREDIT CERTIFICATE ALLOWED IN THIS  
22 SECTION BY THE DEADLINES ESTABLISHED IN THE RULES PROMULGATED BY  
23 THE DEPARTMENT OF AGRICULTURE. THE APPLICATION MUST INCLUDE:

24 (I) A CERTIFICATION THAT THE APPLICANT IS EITHER:  
25 (A) A PURCHASER WHO IS A SMALL FOOD RETAILER OR SMALL  
26 FAMILY FARM THAT PURCHASED SMALL FOOD BUSINESS RECOVERY AND  
27 RESILIENCE GRANT PROGRAM EQUIPMENT; OR

1 (B) A MEMBER OF THE CONSORTIUM THAT SPENT AN AMOUNT  
2 CERTAIN ON COMPLETING ITS DUTIES AND RESPONSIBILITIES; AND

3 (II) DETAILED INFORMATION REGARDING:

4 (A) THE PURCHASE PRICE THAT WOULD BE INCURRED BY A  
5 PURCHASER OF SMALL FOOD BUSINESS RECOVERY AND RESILIENCE GRANT  
6 PROGRAM EQUIPMENT AND THE DATE ON WHICH THE PURCHASE WOULD BE  
7 MADE; OR

8 (B) AN ITEMIZED TOTAL OF THE AMOUNT CERTAIN THAT WOULD  
9 BE SPENT BY A MEMBER OF THE CONSORTIUM ON COMPLETING ITS DUTIES  
10 AND RESPONSIBILITIES, AND THE DATE OR DATES ON WHICH THE MEMBER  
11 OF THE CONSORTIUM WOULD SPEND THE AMOUNTS.

12 (b) IF THE DEPARTMENT OF AGRICULTURE DETERMINES THAT THE  
13 APPLICATION FILED PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION IS  
14 COMPLETE, THE DEPARTMENT OF AGRICULTURE SHALL DETERMINE  
15 WHETHER THE APPLICANT WOULD QUALIFY FOR THE CREDIT ALLOWED  
16 PURSUANT TO THIS SECTION IF THE APPLICANT MADE THE PURCHASE  
17 DESCRIBED IN THE APPLICATION AND THE DEPARTMENT OF AGRICULTURE  
18 HAD NOT ISSUED TAX CREDIT CERTIFICATES IN EXCESS OF A TOTAL OF TEN  
19 MILLION DOLLARS FOR THE INCOME TAX YEAR. IF THE DEPARTMENT OF  
20 AGRICULTURE APPROVES THE APPLICATION, THE DEPARTMENT OF  
21 AGRICULTURE SHALL ISSUE A LETTER OF ELIGIBILITY TO THE APPLICANT  
22 THAT INDICATES THE AMOUNT OF THE TAX CREDIT THAT THE PURCHASER  
23 OR MEMBER OF THE CONSORTIUM COULD CLAIM FOR THE SPECIFIED  
24 INCOME TAX YEAR IF THEY WERE TO MAKE THE PURCHASE DESCRIBED IN  
25 THE APPLICATION AND IF THE DEPARTMENT OF AGRICULTURE HAS NOT  
26 ISSUED TAX CREDIT CERTIFICATES IN EXCESS OF A TOTAL OF TEN MILLION  
27 DOLLARS FOR THE INCOME TAX YEAR.

1 (5)(a) A MEMBER OF THE CONSORTIUM OR A PURCHASER OF SMALL  
2 FOOD BUSINESS RECOVERY GRANT PROGRAM EQUIPMENT SHALL SUBMIT  
3 AN APPLICATION TO THE DEPARTMENT OF AGRICULTURE FOR THE  
4 ISSUANCE OF A TAX CREDIT CERTIFICATE ALLOWED IN THIS SECTION BY  
5 THE DEADLINES ESTABLISHED IN THE RULES PROMULGATED BY THE  
6 DEPARTMENT OF AGRICULTURE. THE APPLICATION MUST INCLUDE:

7 (I) A CERTIFICATION THAT THE APPLICANT IS EITHER:

8 (A) A PURCHASER WHO IS A SMALL FOOD RETAILER OR SMALL  
9 FAMILY FARM THAT PURCHASED SMALL FOOD BUSINESS RECOVERY AND  
10 RESILIENCE GRANT PROGRAM EQUIPMENT; OR

11 (B) A MEMBER OF THE CONSORTIUM THAT SPENT AN AMOUNT  
12 CERTAIN ON COMPLETING ITS DUTIES AND RESPONSIBILITIES; AND

13 (II) DETAILED INFORMATION REGARDING:

14 (A) THE PURCHASE PRICE INCURRED BY A PURCHASER OF SMALL  
15 FOOD BUSINESS RECOVERY AND RESILIENCE GRANT PROGRAM EQUIPMENT  
16 AND THE DATE THAT THE PURCHASE WAS MADE; OR

17 (B) AN ITEMIZED TOTAL OF THE AMOUNT CERTAIN SPENT BY A  
18 MEMBER OF THE CONSORTIUM ON COMPLETING ITS DUTIES AND  
19 RESPONSIBILITIES, AND THE DATE OR DATES THAT THE MEMBER OF THE  
20 CONSORTIUM SPENT THE AMOUNTS.

21 (b) IF THE DEPARTMENT OF AGRICULTURE DETERMINES THAT THE  
22 APPLICATION FILED PURSUANT TO SUBSECTION (5)(a) OF THIS SECTION IS  
23 COMPLETE, THE DEPARTMENT OF AGRICULTURE SHALL DETERMINE  
24 WHETHER THE APPLICANT QUALIFIES FOR THE CREDIT ALLOWED PURSUANT  
25 TO THIS SECTION. IF THE DEPARTMENT OF AGRICULTURE APPROVES THE  
26 APPLICATION, THE DEPARTMENT OF AGRICULTURE SHALL ISSUE A TAX  
27 CREDIT CERTIFICATE TO THE APPLICANT THAT INDICATES THE AMOUNT OF

1 THE TAX CREDIT THAT THE PURCHASER OR MEMBER OF THE CONSORTIUM  
2 MAY CLAIM FOR THE SPECIFIED INCOME TAX YEAR; EXCEPT THAT THE  
3 TOTAL AMOUNT OF TAX CREDIT CERTIFICATES ISSUED BY THE  
4 DEPARTMENT OF AGRICULTURE IN A GIVEN INCOME TAX YEAR MUST NOT  
5 EXCEED A TOTAL OF TEN MILLION DOLLARS.

6 (c) THE DEPARTMENT OF AGRICULTURE SHALL ISSUE TAX CREDIT  
7 CERTIFICATES ALLOWED IN THIS SECTION IN AN ORDER THAT ACCORDS  
8 WITH THE RULES PROMULGATED BY THE DEPARTMENT OF AGRICULTURE.  
9 THE DEPARTMENT OF AGRICULTURE SHALL REVIEW AND APPROVE OR  
10 DISAPPROVE AN APPLICATION FILED PURSUANT TO SUBSECTION (5)(a) OF  
11 THIS SECTION WITHIN A REASONABLE TIME, NOT TO EXCEED NINETY DAYS  
12 AFTER THE FILING OF A COMPLETED APPLICATION.

13 (6) TO CLAIM THE INCOME TAX CREDIT ALLOWED PURSUANT TO  
14 THIS SECTION, THE PURCHASER OR MEMBER OF THE CONSORTIUM SHALL  
15 ATTACH A COPY OF THE TAX CREDIT CERTIFICATE TO ITS STATE INCOME  
16 TAX RETURN. NO TAX CREDIT IS ALLOWED PURSUANT TO THIS SECTION  
17 UNLESS THE PURCHASER OR MEMBER OF THE CONSORTIUM PROVIDES A  
18 COPY OF THE TAX CREDIT CERTIFICATE WITH ITS FILED STATE INCOME TAX  
19 RETURN. THE AMOUNT OF THE CREDIT THAT THE PURCHASER OR MEMBER  
20 OF THE CONSORTIUM MAY CLAIM PURSUANT TO THIS SECTION IS THE  
21 AMOUNT STATED ON THE TAX CREDIT CERTIFICATE.

22 (7) IN A SUFFICIENTLY TIMELY MANNER TO ALLOW THE  
23 DEPARTMENT OF REVENUE TO PROCESS RETURNS CLAIMING THE INCOME  
24 TAX CREDIT ALLOWED PURSUANT TO THIS SECTION, THE DEPARTMENT OF  
25 AGRICULTURE SHALL PROVIDE THE DEPARTMENT OF REVENUE WITH AN  
26 ELECTRONIC REPORT OF EACH PURCHASER OR MEMBER OF THE  
27 CONSORTIUM THAT THE DEPARTMENT OF AGRICULTURE APPROVED FOR

1 THE INCOME TAX CREDIT ALLOWED PURSUANT TO THIS SECTION FOR THE  
2 PRECEDING CALENDAR YEAR THAT INCLUDES THE FOLLOWING  
3 INFORMATION:

4 (a) THE TAXPAYER'S NAME; AND  
5 (b) THE TAXPAYER'S SOCIAL SECURITY NUMBER, COLORADO  
6 ACCOUNT NUMBER, OR FEDERAL EMPLOYER IDENTIFICATION NUMBER.

7 (8) IF A CREDIT AUTHORIZED IN THIS SECTION EXCEEDS THE  
8 INCOME TAX DUE ON THE INCOME OF THE MEMBER OF THE CONSORTIUM OR  
9 PURCHASER FOR THE TAXABLE YEAR, THE EXCESS CREDIT MAY NOT BE  
10 CARRIED FORWARD AND IS REFUNDABLE TO THE MEMBER OF THE  
11 CONSORTIUM OR PURCHASER.

12 (9) THE DEPARTMENT OF AGRICULTURE AND THE DEPARTMENT OF  
13 REVENUE MAY PROMULGATE RULES IN ACCORDANCE WITH ARTICLE 4 OF  
14 TITLE 24 AS MAY BE NECESSARY TO EFFECTUATE THE PURPOSES OF THIS  
15 SECTION.

16 (10) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2035.

17 **SECTION 5.** In Colorado Revised Statutes, 35-1-117, amend  
18 (2)(b)(III), (3)(a) introductory portion, (3)(c)(I), (3)(c)(III), (8)(e)(I), and  
19 (9); and **repeal** (2)(b)(V) as follows:

20 **35-1-117. Community food access program - creation -**  
21 **purpose - duties and responsibilities - grant program - funding -**  
22 **reporting - rules - definitions - repeal.** (2) (b) (III) Money spent  
23 pursuant to this subsection (2) (b) must conform with the allowable  
24 purposes set forth in the federal "American Rescue Plan Act of 2021",  
25 Pub.L. 117-2, as amended. The department shall either spend or obligate  
26 such appropriation prior to December 30, 2024, and expend the  
27 appropriation on or before December 31, 2026.

1 (V) This subsection (2) is repealed, effective September 1, 2027.

(c) (I) For the 2022-23 state fiscal year, the general assembly shall appropriate seven million dollars from the economic recovery and relief cash fund created in section 24-75-228 to the department for the purposes of implementing this subsection (3) and subsection (4) of this section.

15 (III) Money spent pursuant to this subsection (3) (c) must  
16 conform with the allowable purposes set forth in the federal "American  
17 Rescue Plan Act of 2021", Pub.L. 117-2, as amended. The department  
18 shall either spend or obligate such appropriation prior to December 30,  
19 2024, and expend the appropriation on or before December 31, 2026.

20 (8) As used in this section, unless the context otherwise requires:

21 (e) "Small food retailer" means:

22 (I) An independent or nonprofit-managed, Colorado-owned, and  
23 Colorado-operated small food retail business, defined as a food retailer  
24 with less than ~~five~~ TEN thousand square feet of retail space that carries at  
25 least three categories of federally defined staple foods, as described in the  
26 federal "Food and Nutrition Act of 2008", secs. 3 and 9, the  
27 "Consolidated Appropriations Act of 2017", sec. 76, and the federal

1 "Enhancing Retailer Standards in the Supplemental Nutrition Assistance  
2 Program", 81 Fed. Reg. 90675, and be located in or provide food to local,  
3 state, or federally defined low-income, low-access neighborhoods; or

4 (9) This section is repealed, effective ~~September 1, 2027~~  
5 SEPTEMBER 1, 2031.

6 **SECTION 6. Appropriation.** (1) For the 2023-24 state fiscal  
7 year, \$337,878 General Fund is appropriated to the department of  
8 agriculture. To implement this act, the department may use this  
9 appropriation as follows:

10 (a) \$88,286 for use by the commissioner's office for personal  
11 services, which amount is based on an assumption that the commissioner's  
12 office will require an additional 1.0 FTE;

13 (b) \$44,411 for use by the commissioner's office for legal  
14 services;

15 (c) \$205,181 for use by the agricultural markets division for the  
16 community food access program, which amount is based on an  
17 assumption that the department will require an additional 1.8 FTE.

18 (2) For the 2023-24 state fiscal year, \$44,411 is appropriated to the  
19 department of law. This appropriation is from reappropriated funds  
20 received from the department of agriculture under subsection (1)(b) of  
21 this section. To implement this act, the department of law may use this  
22 appropriation to provide legal services for the department of agriculture.

23 (3) For the 2023-24 state fiscal year, \$162,477 is appropriated to  
24 the department of revenue for use by the taxation business group. This  
25 appropriation is from the general fund. To implement this act, the division  
26 may use this appropriation as follows:

27 (a) \$64,862 for personal services related to taxation services,

1       which amount is based on an assumption that the division will require an  
2       additional 0.7 FTE;

3                   (b) \$7,615 for operating expense related to taxation services; and  
4                   (c) \$90,000 tax administration IT system (gentax) support.

5       **SECTION 7. Act subject to petition - effective date.** This act  
6       takes effect at 12:01 a.m. on the day following the expiration of the  
7       ninety-day period after final adjournment of the general assembly; except  
8       that, if a referendum petition is filed pursuant to section 1 (3) of article V  
9       of the state constitution against this act or an item, section, or part of this  
10      act within such period, then the act, item, section, or part will not take  
11      effect unless approved by the people at the general election to be held in  
12      November 2024 and, in such case, will take effect on the date of the  
13      official declaration of the vote thereon by the governor.